



**EARL R. POMEROY**  
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**BULLETIN 87-2**

TO: All Life Insurance Companies *Earl R. Pomeroy*  
FROM: Earl R. Pomeroy, Insurance Commissioner  
DATE: May 14, 1987  
SUBJECT: Book Entry Rules

The legislature recently passed legislation permitting life insurance companies to participate in clearing corporations and to utilize book entry accounting systems according to rules adopted by the Insurance Commissioner. The Department intends to adopt the model National Association of Insurance Commissioners' guidelines for the use of book entry accounting systems. All companies using this system should conform their practices to the NAIC model statute, which will be adopted in the form of rules by this Department.

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